

## COMMITTEE REPORT

MR. PRESIDENT:

**The Senate Committee on Governmental and Regulatory Affairs, to which was referred House Bill No. 1104, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:**

- 1           Page 1, line 15, after "health" insert "**and the alcoholic beverage**
- 2           **commission**".
- 3           Page 2, between lines 2 and 3, begin a new paragraph and insert:
- 4           "SECTION 2. IC 6-8.1-7-1 IS AMENDED TO READ AS
- 5           FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 1. (a) This subsection
- 6           does not apply to the disclosure of information concerning a conviction
- 7           on a tax evasion charge. Unless in accordance with a judicial order or
- 8           as otherwise provided in this chapter, the department, its employees,
- 9           former employees, counsel, agents, or any other person may not divulge
- 10          the amount of tax paid by any taxpayer, terms of a settlement
- 11          agreement executed between a taxpayer and the department,
- 12          investigation records, investigation reports, or any other information
- 13          disclosed by the reports filed under the provisions of the law relating
- 14          to any of the listed taxes, including required information derived from
- 15          a federal return, except to:
- 16               (1) members and employees of the department;
- 17               (2) the governor;
- 18               (3) the attorney general or any other legal representative of the
- 19          state in any action in respect to the amount of tax due under the
- 20          provisions of the law relating to any of the listed taxes; or

1 (4) any authorized officers of the United States;  
2 when it is agreed that the information is to be confidential and to be  
3 used solely for official purposes.

4 (b) The information described in subsection (a) may be revealed  
5 upon the receipt of a certified request of any designated officer of the  
6 state tax department of any other state, district, territory, or possession  
7 of the United States when:

8 (1) the state, district, territory, or possession permits the exchange  
9 of like information with the taxing officials of the state; and

10 (2) it is agreed that the information is to be confidential and to be  
11 used solely for tax collection purposes.

12 (c) The information described in subsection (a) relating to a person  
13 on public welfare or a person who has made application for public  
14 welfare may be revealed to the director of the division of family and  
15 children, and to any county director of family and children located in  
16 Indiana, upon receipt of a written request from either director for the  
17 information. The information shall be treated as confidential by the  
18 directors. In addition, the information described in subsection (a)  
19 relating to a person who has been designated as an absent parent by the  
20 state Title IV-D agency shall be made available to the state Title IV-D  
21 agency upon request. The information shall be subject to the  
22 information safeguarding provisions of the state and federal Title IV-D  
23 programs.

24 (d) The name, address, Social Security number, and place of  
25 employment relating to any individual who is delinquent in paying  
26 educational loans owed to an institution of higher education may be  
27 revealed to that institution if it provides proof to the department that the  
28 individual is delinquent in paying for educational loans. This  
29 information shall be provided free of charge to approved institutions of  
30 higher learning (as defined by IC 20-12-21-3(2)). The department shall  
31 establish fees that all other institutions must pay to the department to  
32 obtain information under this subsection. However, these fees may not  
33 exceed the department's administrative costs in providing the  
34 information to the institution.

35 (e) The information described in subsection (a) relating to reports  
36 submitted under IC 6-6-1.1-502 concerning the number of gallons of  
37 gasoline sold by a distributor, and IC 6-6-2.5 concerning the number of  
38 gallons of special fuel sold by a supplier and the number of gallons of

special fuel exported by a licensed exporter or imported by a licensed transporter may be released by the commissioner upon receipt of a written request for the information.

(f) The information described in subsection (a) may be revealed upon the receipt of a written request from the administrative head of a state agency of Indiana when:

(1) the state agency shows an official need for the information;  
and

(2) the administrative head of the state agency agrees that any information released will be kept confidential and will be used solely for official purposes.

(g) The name and address of retail merchants, including township, as specified in IC 6-2.5-8-1(h) may be released solely for tax collection purposes to township assessors.

(h) The department shall notify the appropriate innkeepers' tax board, bureau, or commission that a taxpayer is delinquent in remitting innkeepers' taxes under IC 6-9.

(i) All information relating to the delinquency or evasion of the motor vehicle excise tax shall be disclosed to the bureau of motor vehicles in Indiana and may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.

(j) This section does not apply to:

- (1) the beer excise tax (IC 7.1-4-2);
- (2) the liquor excise tax (IC 7.1-4-3);
- (3) the wine excise tax (IC 7.1-4-4);
- (4) the hard cider excise tax (IC 7.1-4-4.5);
- (5) the malt excise tax (IC 7.1-4-5);
- (6) the motor vehicle excise tax (IC 6-6-5); and
- (7) the fees under IC 13-23.

**(k) The name and business address of retail merchants within each county that sell tobacco products may be released to the division of mental health and the alcoholic beverage commission solely for the purpose of the list prepared under IC 6-2.5-6-14."**

Page 6, line 27, delete "Notwithstanding IC 34-28-5-4(c), a civil judgment".

Page 6, delete lines 28 through 31.

Page 10, line 3, after "in" insert "**or directly adjacent to**".

- 1 Page 10, line 3, after "entranceway" delete "," and insert "**or**".
- 2 Page 10, line 3, after "exit," insert "**or placed in**".
- 3 Page 11, line 16, after "establishment" insert "**that has as its**
- 4 **primary purpose the sale of tobacco products**".
- 5 Page 11, delete line 17.
- 6 Page 11, line 18, delete "from the sale of tobacco products".  
(Reference is to HB 1104 as reprinted March 5, 1999.)

**and when so amended that said bill do pass.**

Committee Vote: Yeas 7, Nays 1.

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**Merritt**

**Chairperson**